

**§ 21-29-231. On what premiums tax may be imposed; tax not to be used as an element of premium.**

Said tax on insurance premiums shall not be imposed or collected upon any premiums except upon those under insurance policies upon property situated in the municipality coming under the provisions of this article. The tax paid hereunder for the maintenance of such fire department system in any municipality coming under the provisions of this article, shall not be used as an element of any premium or be considered in the making of rates except in proper causes under the provisions of the rating bureau law in connection with property situated in the municipality to which said tax is paid.

**SOURCES: Codes, 1942, § 3494-08; Laws, 1924, ch. 189; 1930, ch. 55, § 6 ¶ 2.**